

Thursday, July 17, 2014, 4:22 pm

REQUESTOR: 9510-3014
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ASMC HOLDING LLC

TIN: 25-1856620

ACTION DATE: 11/30/2000 SYSTEM DATE: 12/07/2000 CONTACT: FIELD CREATE ID: 23012426

GENERAL HISTORY

F/C 5440 Centre Ave.

No one answered doorbell, LM on door recorder to call 12/1 8-10:

Bus is on 2nd floor, could see lights on from car, attempted phone call

No answer, also left same msg on gen #, and 2nd to ext listed for Steven
Lynch

ACTION DATE: 12/01/2000 SYSTEM DATE: 12/07/2000 CONTACT: PHONE CREATE ID: 23012426

TP/POA CONTACT
PAYMENT/DEL RET DEMAND
FULL COMPLIANCE CK
DEADLINE GIVEN
PUB 1 VERIFIED
LEVY SOURCE
PUB 594 VERIFIED

TP/POA CONTACT
RESULTS: P/C from Lynch

PUB 1 VERIFIED
It was previously received by TP/POA.
Provided explanation of contents on 12/01/2000.
Answered questions on 12/01/2000.

DFP, says he can by 12/26, this may be new entity, but he is several time
repeater, and not going to grant IA. He says understands, if RO would just

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w/h on lien, and levy until then he promises to catch up, get current, and not let happen again. He understands from last time we worked together that he isn't allowed to do this.

CAUSE: money short and he knew that

CURE: things happening this month. He closed prior prtshp 12/23/99

COMPLIANCE: he is to catch up 4th qrt by 12/31/ and 940, discussed L903, and put him on 3 banking days to do current deposits until everything resolved, because of past problems. Warned of monthly filing, criminal if we go next step, and will if he repeats again.

Payroll 12/15, must fax proof, not done and I will file lien immediately.

Has 15-20 employees some pt, avg payroll 110K

Partners: himself

Deborah Robinson (his wife)

LEVY SOURCE

RESULTS: Bank: Three Rivers

A/R: Has 5, 2 biggest Berlin Manor, Somerset County
Salisbury "

address is c/o them. He states would honor levy if that is what IRS did. Understands

FULL COMPLIANCE CK

1040 INFO : 206-46-5783 Steven Lynch/prt says ok

941 INFO : fax copy 2009 liability 32,050.12

940 INFO : Needs deposits

1120 INFO : N/A

OTHER INFO: 1065 not due yet, 1st yr for this EIN

DEADLINE GIVEN

DATE DUE: 12/26/2000

ACTION: TP to f/p

CONSEQUENCES: Lien, levy bank, A/R

PUB 594 VERIFIED

Provided explanation of contents on 12/01/2000.

Answered questions on 12/01/2000.

Assets: They manage property

most things leased office equip, vehicle 86 Chevy pu

Received copy 01/2009 tax due 32,050.12

f/u 12/20 for deposit

12/26 for fp

Anything missed, immediate action

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Name: ASMC HOLDING LLC

TIN: 25-1856620

ACTION DATE: 12/19/2000 SYSTEM DATE: 12/19/2000 CONTACT: PHONE CREATE ID: 23012426

GENERAL HISTORY

P/C from Lynch

He said 940 FTD was what was owed from last payroll. He agrees over 800 needed to catch up for yr. Says he was planning on sending with return. Denied. He is to get current. He will make deposit in full 12/26. Says he just got billing for 3rd qtr. They give him to 1/8 to pay, says he can do that. He has closing this Fri 4:30, and 2nd closing 12/30 so on track for solutions on time to catch up, and f/p

ACTION DATE: 12/27/2000 SYSTEM DATE: 12/27/2000 CONTACT: OTHER CREATE ID: 23012426

GENERAL HISTORY

Msg on vm from Lynch 12/26 (RO A/L)
Wants p/o amt for 2nd qtr thru 26th.

ACTION DATE: 12/27/2000 SYSTEM DATE: 12/27/2000 CONTACT: PHONE CREATE ID: 23012426

GENERAL HISTORY

P/c to Lynch. Advised him p/o short. He will have check for difference to

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Name: ASMC HOLDING LLC**TIN: 25-1856620**

P/C from Lynch. Making deposit today from Mon payroll, will fax proof.
Will pay FTD pen on 941/940 for 2012 with billing. Sending payment to cover
bal due today.

ACTION DATE: 01/17/2001 SYSTEM DATE: 01/17/2001 CONTACT: CORR. CREATE ID: 23012426

GENERAL HISTORY

Rec'd check 37,415.54 for 2009, also short, TP was to pay by 1/8
proof FTD
since it's short, creat bal due, post check, now subject to FTD increase

P/C to Lynch. LMCB, ? where p/o for 2006 is, and advised of above. Please
call for a p/o figure on 2009 (should have 5% FTD pen increase now). Gave
\$635.56 for 01/2006 if rec'd by 1/24. Discuss with me if he can't f/p by
that date.

f/u 1/29. If no (or inadequate) response send L1058

ACTION DATE: 01/17/2001 SYSTEM DATE: 01/17/2001 CONTACT: PHONE CREATE ID: 23012426

GENERAL HISTORY

P/C from Lynch. Took p/o figures, will send check today for both.

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Name: ASMC HOLDING LLC**TIN: 25-1856620**

ACTION DATE: 02/25/2004 SYSTEM DATE: 02/25/2004 CONTACT: OFFICE CREATE ID: 23111325

GENERAL HISTORY

We had a voice message from STEVE LYNCH ? ? ? ?--no phone number .

ACTION DATE: 02/25/2004 SYSTEM DATE: 02/25/2004 CONTACT: OFFICE CREATE ID: 23111325

TP/POA CONTACT
PAYMENT/DEL RET DEMAND
FULL COMPLIANCE CK
DEADLINE GIVEN
GENERAL HISTORY
PUB 1 VERIFIED
LEVY SOURCE
EXPLAINED OIC PROV.
ADV OF 3RD PRY CONTACTS
PUB 1660 VERIFIED
PUB 594 VERIFIED
ADV OF TP ADVOCATE PROG

TP/POA CONTACT

RESULTS: STEVE LYNCH (SSN-206-46-5783) --president---partner in this LLC
(TP said LLC---JUST FOUND OUT-- LLC) called and we reviewed all initial
contact requirements ,pubs, appeals, liens, levies,TFRP and case . IRS
can levy assets or income of LLC and do TFRP on partners--members---no levy
on partners assets until TFRP . ALDER STREET is the management co for various
appt buildings . The accounts receivable are the actual appt building
companies .

PUB 1 VERIFIED

It was previously received by TP/POA.
Provided explanation of contents on 02/25/2004.
Answered questions on 02/25/2004.
TP understands PUB1 and appeals

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Name: ASMC HOLDING LLC

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LEVY SOURCE

RESULTS: SKY BANK DOLLAR BANK

FULL COMPLIANCE CK

1040 INFO : IDRS for this TP shows 30 9912-----200212 OK , 200312 NF NO ES

941 INFO : 200312 TP said filed and will owe 50 K or so

940 INFO : 200112 and 200312 TP said 200312 was filed and paid and OK

FTDS 200112

1120 INFO : N/A

OTHER INFO: 1065 OK --TP does not file 945

DEADLINE GIVEN

DATE DUE: 04/19/2004

ACTION: File and pay all,CIS,FTDS --now,totally current on all--f paid

CONSEQUENCES: Liens when needed,levy,TFRP,6020b,OIC and 433D

PUB 594 VERIFIED

Provided explanation of contents on 02/25/2004.

Answered questions on 02/25/2004.

PUB 1660 VERIFIED

Provided explanation of contents on 02/25/2004.

Answered questions on 02/25/2004.

We will meet for CIS .

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Name: ASMC HOLDING LLC

TIN: 25-1856620

 ACTION DATE: 03/02/2004 SYSTEM DATE: 03/02/2004 CONTACT: FIELD CREATE ID: 23111325

GENERAL HISTORY

We made a field call to TP's and met with PRES--STEVE LYNCH . We reviewed all initial contact requirements,pubs, FTDS, liens, TFRP , levy action and appeals . We discussed case . After reviewing all financial info we reached the following plan to settle debts :

1. TP will get totally current FTDS by 03-15-04 (941--940) .
2. TP will f pay all (one on the associated LLCs is borrowing \$) by 06-01-04 .
3. TP will send bank info substantiating loan .
4. TP will start sending 1 K EVERY WED toward debt , now .
5. We discussed levy action and liens when and if needed and appeals .

This was informal plan---not formal request for 433D.

We procured "copy " of 941 200312 (did not file --TP mailed in) showing 44651 TAX DUE---NO FTDS .

We also procured and filed (in office) 940 200112 TAX DUE 871 FTDS 859 .

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++++
 4180 :

1. LYNCH is 100 % liable for TFRP ---we discussed .
2. No one else is liable.

++++
 433A;

1. TP is S/E ALDER STREET and others
2. TP has joint bank acct
3. Investments in private co's --unknown value
4. No life insur
5. No veh---leased only
6. Real estate--encumb
7. TOT BUS INC--MR ALONE) 18 K
8. TOT EXP 16733

++++
 433 B

1. TP STEVE--is president and owns 0 shares
2. 100% owner of LLC is SJDLR ENTER LLC--which is a family owned business---STEVE---WIFE---BROTHERS---and so on
3. Large accts rec from appt complexes owned by ALDER ST---accts receivables are all LLC's owned by family's SJDLR business
4. LLC owns 3 veh -----encumbered --one is older --minimal value
5. Sev leased veh
6. Bus owns equip--furn----- min FMV

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7. Two small bank accts

8. AVER GROSS 102 K

9. AVER EXP 98 K

+++++

We reviewed and discussed case in full and stressed FTDS .

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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[REDACTED]

[REDACTED]

[REDACTED]

We have exchange voice messages with TP about FTDS --and 8832 . TP can't or won't come in today to discuss .

We called TP again and left another message.

TP called back and reviewed . TP said :

1. ALDER ST is disregarded entity . They did NOT elect to fill out the 8832. They want to be classified as a disregarded entity .
2. It was a partnership until 01-01-2003 .
3. The partnership was owned by :
 1. STEVE LYNCH
 2. DEB LYNCH ROB (TP's wife)
 3. AND SJLDLR ENTERPRISES
4. Beginning 01-01-03 , STEVE AND DEB sold their interests in ALDER ST MANAGEMENT CO to SJLDLR ENTERPR.
5. STEVE says there is only ONE OWNER OF ALDER STR-----SJLDLR ENTER which is comprised of STEVE and DEB and other members.

STEVE gave us EIN for SJLDLR ENTER 25-1704630----- . STEVE will provide us 433B for this--SJLDLR ENTER and send us 1 K today and get current with 01 200403 FTDS by 03-31-04 . STEVE said he is about 15 K behind in FTDS 01 200403 . We discussed TFRP and liens and appeals .

[REDACTED]

[REDACTED]

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Name: ASMC HOLDING LLC

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[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

ACTION DATE: 03/22/2004 SYSTEM DATE: 03/22/2004 CONTACT: OFFICE CREATE ID: 23111325

GENERAL HISTORY

TP called and we had a long discussion about case
---lien--1058--levy--TFRP---appeals---We gave TP tech support 's phone number
and our counsel's name ED L . TP thinks we are wrong in our interpretation

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and that only the LLC is liable and not the owner . We discussed .

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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Name: ASMC HOLDING LLC

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ACTION DATE: 04/05/2004 SYSTEM DATE: 04/05/2004 CONTACT: OFFICE CREATE ID: 23111325

GENERAL HISTORY

We exchanged voice messages with Steve Lynch .

ACTION DATE: 04/06/2004 SYSTEM DATE: 04/06/2004 CONTACT: OFFICE CREATE ID: 23111325

GENERAL HISTORY

Late in day (04-05-04) we had a voice message from Steve Lynch . We will call him back today .

ACTION DATE: 04/06/2004 SYSTEM DATE: 04/06/2004 CONTACT: OFFICE CREATE ID: 23111325

GENERAL HISTORY

TP --Steve Lynch -called and we had a long discussion about FTDS--liens--TP wants to appeal the lien on SJL LP saying we can NOT do that -----and the case . TP wants to pay the IRS for one year (433 D) equal payments . He stated that 01 200403 is current --he thinks . TP will owe FTD pen on 01 200403-- as most FTDS were late. TP can't have 433B for SJL LP done in time to

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discuss . TP wants meeting with manager . SJL LP OWNS ALDER
STREET-----BUT TP CAN'T HAVE 433 B FOR MANY MONTHS ON THIS .

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

ACTION DATE: 04/07/2004 SYSTEM DATE: 04/07/2004 CONTACT: OFFICE CREATE ID: 23111325

GENERAL HISTORY

Later,TP called back and we discussed case---FTDS---appeals--433D--conference

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Name: ASMC HOLDING LLC**TIN: 25-1856620**

ACTION DATE: 06/02/2004 SYSTEM DATE: 06/02/2004 CONTACT: OFFICE CREATE ID: 23111325

GENERAL HISTORY

We discusssed lien filing on 01 200312 on 06-08-04 with STEVE LYNCH ----SEE
SJL DLR ENTER HISTORY----. TP understands and will fill out a 12153 and go to
appeals on this as well . We discussed NO FTDS on 01 200406 . TP said 01
200403 was filed and he will send a copy .

ACTION DATE: 06/08/2004 SYSTEM DATE: 06/08/2004 CONTACT: OFFICE CREATE ID: 23111325

GENERAL HISTORY

We filed lien----lien clerk --01 200312 (ALLEG AND WASH CO) . We sent TP
notification of this and discussed this with him .-----NO
FTDS 01 200406 -----

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Name: ASMC HOLDING LLC

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[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

ACTION DATE: 08/16/2004 SYSTEM DATE: 08/16/2004 CONTACT: OFFICE CREATE ID: 23111325

GENERAL HISTORY

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Name: ASMC HOLDING LLC**TIN: 25-1856620**

TP --LYNCH -----called and we reviewed case ---FTDS ---paying--f pay of SJL
DLR-- . LYNCH said 01 200406 was filed . We requested TP send us a copy .
LYNCH requested we release lien in ALDER ST name . We said we would review
. SEE PRIOR conversations with counsel (03-17-04) . Counsel told us NOT TO
RELEASE OR WITHDRAW ALDER ST LIENS . TP currently is in appeal on this
issues. We also discussed SJL DLR issues . TP said SJL levy sources have no \$
to pay IRS . We discussed . We also discussed TFRP . TP previously submitted
a protest on this which we will review with manager when bank records are
back . TP said BERLIN MANOR--SALISBURY -----PCM ASSOC-----all own apt
buildings . TP would not be more specific . We could not find any info on
CHOICE PT OR ALLEG COURT HOUSE .

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[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

ACTION DATE: 09/23/2004 SYSTEM DATE: 09/23/2004 CONTACT: OFFICE CREATE ID: 23111325

GENERAL HISTORY

TP left a message , so we called back and left a message.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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Name: ASMC HOLDING LLC

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ACTION DATE: 12/22/2004 SYSTEM DATE: 12/22/2004 CONTACT: OTHER CREATE ID: 97101263

GENERAL HISTORY

CDP HEARING HELD WITH TP LYNCH TODAY.***MY HEARING WAS ON LEVY ISSUE FOR SJL-DRL ENTERPRISES FOR PERIODS 01-200309 AND 200312, LEVY ACTION TO BE SUSTAINED, DETERMINATION LTR PENDING ATM APPROVAL, TP HAD LIEN HEARING ON 01-200312, SJL-DRL ENTERP, THIS PERIOD ONLY, AGAIN LIEN FILING SUSTAINED, PENDING ATM APPROVAL.***TP PROPOSED \$5000.00 MONTHLY IA, CLAIMS 01-200409 LAST REQUIRED 941 FOR SJL-DRL ENTERP, CLAIMS 01-200412 N/L FOR THIS ENTITY, AS SJL-DRL ENTERP SOLD ON 8/01/2004 TO SJR DEVELOPMENT CO., INC, TP ADMITTED 941 TAXES NOT PAID ON THIS 01-200412 PERIOD UNDER NEW ENTITY.***FRANK KOWALKOWSKI, SO-412-395-5354

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Name: ASMC HOLDING LLC

TIN: 25-1856620

 ACTION DATE: 02/23/2006 SYSTEM DATE: 02/23/2006 CONTACT: OFFICE CREATE ID: 22061325

TP/POA CONTACT
 PAYMENT/DEL RET DEMAND
 FULL COMPLIANCE CK
 DEADLINE GIVEN
 PUB 1 VERIFIED
 EXPLAINED OIC PROV.
 ADV OF 3RD PRY CONTACTS
 PUB 1660 VERIFIED
 PUB 594 VERIFIED
 ADV OF TP ADVOCATE PROG
 CAUSE AND CURE
 FORM 9297 PROVIDED

TP/POA CONTACT

RESULTS: TP --LYNCH --into office .Reviewed all initial contact requirements,PUB1,pubs,info sent to TP--FTDS--lien--1058--levy --6020b--APPEALS--OIC--433D. TP refused to give any info --NONE --long discussion about PA laws on LLC and LP-----no info --TP said send 1058 because he wants to appeal-----He will pay nothing -----
 Reviewed 9297 PREVIOUSLY ISSUED-----+++++

PUB 1 VERIFIED

It was previously received by TP/POA.

Provided explanation of contents on 02/23/2006.

Answered questions on 02/23/2006.

TP fully understands PUB1 -----AGAIN TP (OWNER --CONTROLLING MEMBER) WOULD NOT GIVE ANY INFO -----NONE

FULL COMPLIANCE CK

1040 INFO : Filing and current ES - SEE LYNCH IMF-----ALL FILED THROUGH 2004

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941 INFO : Filing, type of depositor and current FTD - TP SAID MONTHLY
DEPOSITS 200412 NF --TP SAID FILED UNDER ANOTHER EIN (SJR ???)-WOULD NOT
DISCUSS FURTHER ----will send copy

940 INFO : Filing and current FTD - 200512---TP SAID FILED AND WILL PROVIDE
COPY

1120 INFO : Filing and current ES - N/A

OTHER INFO: 1065 OK THROUGH 200412

CAUSE AND CURE

RESULTS: TP said not enough \$ for FTDS-----timely FTDS

DEADLINE GIVEN

DATE DUE: 03/07/2006

ACTION: File and pay all--f pay all--TOT curr FTDS now--CIS NOW---TOT curr
ALL

CONSEQUENCES: lien--1058--later levy--poss 6020b--OIC--433D

PUB 594 VERIFIED

Provided explanation of contents on 02/23/2006.
Answered questions on 02/23/2006.

PUB 1660 VERIFIED

Provided explanation of contents on 02/23/2006.
Answered questions on 02/23/2006.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

ACTION DATE: 04/11/2006 SYSTEM DATE: 04/11/2006 CONTACT: OFFICE CREATE ID: 22061325

GENERAL HISTORY

Rec'd and filed ;

1. 01 200412 ZERO WAGES AND TAX DUE-----

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Name: ASMC HOLDING LLC

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Rec'd FAX that said that TP filed wages under EIN 25-1562427 --SJR DEVEL (01 200412) . This was filed under this EIN (still due) .

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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Name: ASMC HOLDING LLC

TIN: 25-1856620

NO 1/200512

ACTION DATE: 08/30/2006 SYSTEM DATE: 08/30/2006 CONTACT: OFFICE CREATE ID: 22061325

GENERAL HISTORY

Rec'd FAX from TP that he just paid 01 200509 TFRP personally -----.

No other changes. CDP IN PROGRESS ++++++

ACTION DATE: 08/31/2006

CREATE ID: 22061301

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REQUESTOR: 9510-3014
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ASMC HOLDING LLC

TIN: 25-1856620

[REDACTED]

ACTION DATE: 11/15/2006 SYSTEM DATE: 11/15/2006 CONTACT: OTHER CREATE ID: 22062439

GENERAL HISTORY

Flexiplace:

Voice mail message received from Lynch. Requested I return call to him at 412-422-7612. TC there. Not present. LMCB. Requested he return my call in regards to this entity and related entities in inventory (Iceoplex at

[REDACTED]

ACTION DATE: 11/16/2006 SYSTEM DATE: 11/16/2006 CONTACT: OFFICE CREATE ID: 22062439

GENERAL HISTORY

Return voice mail message from Lynch. Indicated this morning good time to discuss. Again requested return phone call to 412-422-7612. TC there. Not present. Left voice mail message for return call. Follow up - Later today for return call.

-Return call from Lynch. Provided him my complete name, title, badge number and verified past receipt of PUB 1, 594, 1660 etc. Reviewed TP rights (Right to speak to GM, TAO, third party rights, CDP/CAP appeal rights, right to representation). Asked if TP understood - Yes, and if any questions - No.

Reviewed account:

- (01)200509 - Tax, P & I owed - TP agrees to pay remaining tax and interest, and request penalty abatements.
- 200512 - P & I only - agrees to pay any interest and submit penalty abatement request.

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200603 - P & I only - same as 200512.
200609 non-filing - states filed timely - States I can verify
shortly via computer.
200612 - FTD's - believes made timely - every two weeks.
(06)200512 - States filed 10/15/2006 (timely) - should be able to verify
shortly.

Entity - Claims Alder Street Management Company was always an LLC, but
changed from single member to multi-member (two) as of 1/1/2005. States will
provide me verification of this.

Previous RO treated entity as Single Member disregarded entity, sending F/N
to single member owner and filing lien in name of single member owner. Based
on what TP tells me that this is incorrect. Lien and final notice should
have only been sent/filed in the name of Alder Street Management Company.
Waiting on verification from TP before I can address situation.

Assets:

Bank - Sky Bank
Vehicles - 1 dump truck.
R/E - None

Not sure of others - Agrees to provide 433B and any other related information
if needed after 12/16/2006 (if not all paid or addressed through penalty
abatement request).

Compliance:

941's, 940's 1040's, 1065's - all others filed and paid.
W-4/W-3/1099 etc. - All addressed aware of how and when appropriate to
file.

Cause/Cure: misappropriated funds - correct appropriations - advised of
FTD responsibilities, penalties for failure to file, pay, FTD etc

Advised TP of 12/16/2006 deadline for providing me request for penalty
abatement, along with payment of any tax/interest owed. Also agreed to stay
current with FTD's and provide verification of timely deposits, if necessary.
Sent Form 9297 to TP and advised him of pursuit of levy of bank accounts, A/R
and other income sources found, if information/\$'s not received. In
addition, reminded him of summons/6020b etc. if returns found not to be
filed.

Follow up - 11/30/2006 - Provide payoff of tax and interest remaining to TP,
then repurge case for 12/16/2006 -9297 information,
including need to address possible lien/Final
notice corrections based on verification of change
in LLC.

ACTION DATE: 11/20/2006 SYSTEM DATE: 11/20/2006 CONTACT: OFFICE CREATE ID: 22062439

[REDACTED]

[REDACTED]

Thursday, July 17, 2014, 4:22 pm

REQUESTOR: 9510-3014
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ASMC HOLDING LLC**TIN: 25-1856620**

ACTION DATE: 03/14/2007 SYSTEM DATE: 03/14/2007 CONTACT: OFFICE CREATE ID: 22062439

GENERAL HISTORY

[REDACTED]

TC from Steve Lynch - stated meeting with appeals officer tomorrow. Again claims Alder Street Management was not a single member owned LLC during 200509,200512,200603. States was multimember entity as he originally told me. Explained to him that he didn't provide me the information I requested to prove that this entity was a multi-member owned LLC. Had he done this, I would not have not sent CDP Final Notices etc. to SJR Development Inc and previously sent to SJLDLR Enterprises Inc. Final notices and liens would have been filed and sent in the name of the LLC and we would have pursued TFRP (if any trust fund remaining). Suggested he provide proof that entity was a multi-member LLC after 1/05 and request lien release in name of entities where lien was filed.

Once case is returned from appeals on these periods, it is likely that new CDP final notice with need to be sent in LLC name, new lien filed in LLC name and TFRP addressed for these periods (200509,200512,200603).

NOTE: TP indicated appeal officer originally told him that appeal was not timely, but later indicated that it was.

TC to Lynch - 412-781-6952. Not present. LMCB. Need name and phone number of appeals officer.

ACTION DATE: 03/15/2007 SYSTEM DATE: 03/15/2007 CONTACT: OTHER CREATE ID: 22062439

GENERAL HISTORY

Return voice mail message from Lynch. Indicates Appeals Officer Ethyl Simpson postponed meeting with him today, due to need for her to gather additional facts (conference call). Provided me her phone number - 513-263-4829. TC there. Ms. Simpson not present. Left message with her regarding TC 520 reversals and request for her to correct to get these periods (200509-200603 back under her jurisdiction in Appeals). LMCB.

NOTE: Pending reversals on IDRS, but not on ICS yet.

NOTE: (01)200412 needs to be abated, once corrected 0 return received. Supposedly all employees assessed under SJR Development Company Inc. for this period.

(01)200609 - also needs addressed. (FTD Penalty, FTP, Interest only).

Thursday, July 17, 2014, 4:22 pm

REQUESTOR: 9510-3014
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ASMC HOLDING LLC**TIN: 25-1856620**

Current compliance needs addressed.

TP requested literal transcripts.

Requested today (on this entity and related entities).

NOTE: Previous contact on related case indicated (01)200412 not owed.

NOT FILING LIEN.

(01)200609 - below 5,000.00 - determination not to file.

Follow up - 4/2/2007.

Status of 200509-200603 with appeals (TC 520's back on IDRS).

Address (01)200412 tax abatement - assuming return received.

NOTE: Demanded on related case SJR Development Company Inc. case, because SJR is also assessed for 200412, due to SJR being single member owner of this LLC then and TP deciding to file employment tax returns under SJR's EIN, instead of LLC.

Address (01)200609 liability with TP and current compliance, keeping in mind that Alder Street Management Company became a multimember LLC as of 01/01/2005. Send literals to TP.

ACTION DATE: 03/26/2007 SYSTEM DATE: 03/26/2007 CONTACT: OFFICE CREATE ID: 22062439

GENERAL HISTORY

Received TC from Steve Lynch. Wants me to release/withdraw NFTL filed in the name of single member owner (limited partnership) and it's general partner. Indicates he provided information to appeals and copies to me of all information submitted to Appeals. Claims he will withdraw his appeal if I withdraw or release liens and agree not to pursue collection against SJR Development Company, Inc and SJLDLR Enterprises Limited Partnership. Claims operational agreement he provided verifies that entity was a multimember LLC as of 1/1/2005, along with the Form 1065 reflecting K-1 interests being paid to both members (not provided).

Quick review of this information seems to indicate that entity was a multi-member entity and liens should have never been filed as they were.

NOTE: I asked POA previously to provide me information of this entity now being a multimember LLC, but TP never provided this information.

TP agrees to provide me copy of 1065 and k-1's of both members for 2005, along with a letter to me agreeing to withdrawal CDP appeal for (01)200509, 200512, 200603 once IRS withdraws it's lien against SJR Development Company, Inc and SJLDLR Enterprises LP.

TP agreed to to provide me information by 4/2/2007.

NOTE: Advised that once lien is withdrawn, I would pursue E/A (CDP Final Notice against LLC, Lien filing etc). TP agreed.

Follow up - 04/02/2007.

Receipt of 1065 copy with K-1's for 2005, letter from TP agreeing to withdraw CDP Appeal once liens withdrawals are complete, then other things listed in prior history for 4/2/2007.

Thursday, July 17, 2014, 4:22 pm

REQUESTOR: 9510-3014
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ASMC HOLDING LLC**TIN: 25-1856620**

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Did receive letter from TP requesting that we remove all liens from the books that are filed against SJR Development Company, Inc and SJLDLR Enterprises, LP, due to fact that entity became a multimember LLC as of 01/01/2005, meaning we can only collect against the LLC and pursue the TFRP against Lynch and any other responsible parties (LP's, Corps etc). He is requesting that this be done on (01)200509, 200512, 200603 periods, then he will withdrawal appeal.

NOTE: Still no TC 520 corrections putting these periods in Status 72. Not sure why.

TP supplied verification of entity becoming multi-member LLC as of 01/01/2005 via providing me a copy of operating agreement showing SJR Development Company (99% owner) and Steven Lynch (1% owner) and also provided me a copy of Form 1065 and related K-1's filed for both SJR Development Company Inc and Steven Lynch.

[REDACTED]

Thursday, July 17, 2014, 4:22 pm

REQUESTOR: 9510-3014
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ASMC HOLDING LLC**TIN: 25-1856620**

ACTION DATE: 06/08/2007 SYSTEM DATE: 06/08/2007 CONTACT: OTHER CREATE ID: 22062439

GENERAL HISTORY

Flexiplace: (Low Priority Case - but following up to make sure legal issue corrected). (Contacts, follow-ups suspended on case until further notice).
Verified Lien Withdrawals completed by Advisor Stumpo correcting previous liens filed for (01)200509, 200512, 200603 against what IRS believed was a single member disregarded entity at that time, but later established that as of 01/01/2005 became a multi-member LLC. Liens were originally filed by previous RO in the names of what IRS believed was the name of the single member owner (SJLDLR Limited Partnership - 25-1704630) and it's General Ptr. (SJR Development Company, Inc - 25-1704630).

CLARIFIED (01)200409, 200412 Entity Type and Ownership

NOTE: 4/19/2007 phone call to Steven Lynch on related SJR Development Co. Inc. case reflects that Alder Street Management Company, Inc. was a Single Member Disregarded Entity prior to 07/01/2004, with single member owners of SJLDLR Enterprises LP (General Partner, SJR Development Company, Inc.), but

changed ownership as of LLC as of 7/01/2004 to SJR Development Company, Inc. being the single member owner until 12/31/2004 (NOTE: 941's for 200409 and 200412 were filed under single member owner's EIN - SJR Development Company, Inc., while they were actually employees of TP - Alder Street Management Company, Inc.

then became a multi-member LLC as of 01/01/2005, meaning how Final Notices and how liens were filed previously were incorrect (but now liens corrected by the filing of lien withdrawals). VERIFIED ON ALS - ALL LIENS EITHER RELEASED OR WITHDRAWN.

NOTE: TP has never withdrawn appeal on original CDP filed to have liens withdrawn, but since then issue has been rectified (Liens withdrawn). March 26, 2007 letter indicates that once these liens are formerly withdrawn, the taxpayer will formerly withdraw the collection due process hearing. Since lien withdrawn and no current TC 520's on modules, treating as if CDP Appeal has been withdrawn.

[REDACTED]

Thursday, July 17, 2014, 4:22 pm

REQUESTOR: 9510-3014
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ASMC HOLDING LLC

TIN: 25-1856620

[REDACTED]

[REDACTED]

[REDACTED]

ACTION DATE: 07/17/2007 SYSTEM DATE: 07/17/2007 CONTACT: OFFICE CREATE ID: 22062439

GENERAL HISTORY

VM message from Steve Lynch. Return call to 412-422-7612 - Not present.
LMCB.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Thursday, July 17, 2014, 4:22 pm

REQUESTOR: 9510-3014
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ASMC HOLDING LLC

TIN: 25-1856620

ACTION DATE: 10/16/2007 SYSTEM DATE: 10/16/2007 CONTACT: OTHER CREATE ID: 22062440

TP/POA CONTACT
PAYMENT/DEL RET DEMAND
FULL COMPLIANCE CK
GENERAL HISTORY
PUB 1 VERIFIED
LEVY SOURCE
ADV OF 3RD PRY CONTACTS
PUB 1660 VERIFIED
PUB 594 VERIFIED
ADV OF TP ADVOCATE PROG

TP/POA CONTACT

RESULTS: Received Voice Mail Message from Taxpayer, returned call and spoke with Taxpayer. Went over Pub 1, 594, 1660, CAP/CDP, Taxpayer Advocate, 3164 Taxpayer had no questions as these have been discussed several time before.

PUB 1 VERIFIED

It was previously received by TP/POA.
It was delivered/mailed to TP/POA on 10/16/07
Provided explanation of contents on
No Taxpayer questions.

PUB 594 VERIFIED

Provided explanation of contents on 10/16/07
No Taxpayer questions.

PUB 1660 VERIFIED

Provided explanation of contents on 10/16/07
No Taxpayer questions.

LEVY SOURCES

RESULTS: verified ICS levy source.

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REQUESTOR: 9510-3014
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ASMC HOLDING LLC**TIN: 25-1856620**

FULL COMPLIANCE CK:

Cause/Cure: previously addressed by prior RO.

Advised Taxpayer that case would be transferred within the next month and discussed why. Taxpayer understood. Taxpayer questioned September's payment application. Due to the number of entities I requested Taxpayer to submit a letter request with date of payment so that I could pull specific transcripts for him. He will fax it to me.

Requested full pay / part pay: advised Taxpayer that any balance he knows he owes, he need to make payment on. Since I have not made an analysis of the cases I cannot give Taxpayer an informed interview at this time and since the case is going to be transferred I will not invest the time to understand Taxpayer's structure.

I could not ascertain whether or not Taxpayer is in compliance and what kind of depositor Taxpayer is at this time.

Taxpayer understands that this account will be transferred by 11/30. If not I will schedule to complete a full analysis and schedule an appointment with Taxpayer to continue work of the case.

ACTION DATE: 10/18/2007

CREATE ID: 00000000

Systemic History: ENTITY UPDATED - ENTITY

ENTITY UPDATED - ENTITY: RISK SCORE 101

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REQUESTOR: 9510-3014
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ASMC HOLDING LLC**TIN: 25-1856620**

ACTION DATE: 04/30/2008 SYSTEM DATE: 05/01/2008 CONTACT: OFFICE CREATE ID: 22062411

TP/POA CONTACT
DEADLINE GIVEN
PUB 1 VERIFIED
PUB 1660 VERIFIED
PUB 594 VERIFIED

TP/POA CONTACT
RESULTS: meeting with Lynch and Julia Wahl

PUB 1 VERIFIED
It was previously received by TP/POA.
Provided explanation of contents on 04/30/2008.
Answered questions on 04/30/2008.

DEADLINE GIVEN
DATE DUE: 06/04/2008
ACTION: meeting - to provide all requested information
CONSEQUENCES: summons

PUB 594 VERIFIED
Provided explanation of contents on 04/30/2008.
Answered questions on 04/30/2008.

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REQUESTOR: 9510-3014
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ASMC HOLDING LLC**TIN: 25-1856620**

PUB 1660 VERIFIED

Provided explanation of contents on 04/30/2008.

Answered questions on 04/30/2008.

[REDACTED]

Yesterday, we met with Lynch for 3 hours. He presenting a large package, indexed for all the exhibits for checks issued, letters, agreements etc and we reviewed every page.

[REDACTED]

He also presented a long list of payments - per Julia's direction, I will trace all of these payments to make sure he was given credit for them as designated payments.

We discussed a lien that was recorded in Allegheny County against SJL-DLR Enterprises, Steven Lynch partner. This lien was erroneously filed in March 2004 when it was believed that Lynch was the liable for the payment of the taxes for SJL-DLR by nature of his partnership being the single member of Alder Street. This was later determined to be incorrect (see earlier history) and the lien was withdrawn in Washington County but not Allegheny County. I will need to research and request this withdrawal.

Lynch believes that once he is given credit for all the "misapplied" payments, he will owe nothing. He wants the lien released now - we explained

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REQUESTOR: 9510-3014
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ASMC HOLDING LLC**TIN: 25-1856620**

that, even if the payments are credited to his accounts, there may still be interest due, and the liens will not be released until fully paid. He stated he will pay this interest.

After the agreement was reached pertaining to the open litigation, I attempted to discuss the current liabilities still unpaid. I provide him with Pub 1, 594 and 1660 - he has received on several occasions and had no questions. Lynch had absolutely no information, claiming he could not, off the top of his head, answer questions concerning who were the owners of the various LLCs during the periods at issue. Julia asked him why he had so many changes in his entities and his response was that it was complicated.

Lynch then began to complain that a previous RO had appeared at his office unexpectedly and began asking questions and showing his credentials, when that person should have been dealing with him. He's claiming harassment. He also reiterated his position that our regulations concerning the single member disregarded entity issue for LLCs is against the law, and that our regulations concerning this caused all the problems. I pointed out that this entire problem was caused by his failure to pay his taxes when they were due. I also explained that, when we can't secure information to resolve the liabilities from the taxpayer, we contact third parties.

He questioned me on my refusal to abate the penalties on one of his entities, when the previous RO had already agreed that they would be abated. I told him that we, as revenue officers, don't have the authority to determine to abate penalties - the group manager must agree, and the previous RO did not submit this to the manager. We do, however, have the ability to deny the abatement, since the taxpayer is afforded appeal consideration. When I reviewed the case, I did not feel that abatement was warranted, and issued the letter accordingly. He then asked why I made that decision - I explained that he had numerous outstanding liabilities that were continuing and that I had located a letter from Appeals denying abatement on other similar penalties. He asked me if I considered the hardship issue - I told him that I followed our criteria, and that I normally didn't consider hardship since these were employment taxes withheld from employees pay, but that is why he is afforded appeal rights. He cited a Third Circuit case and asked me if I wasn't required to follow it - again, I told him that I was not aware of the case, but I use our criteria - again, he was afforded his appeal rights. The letter I sent him concerning the denial of the abatement allowed him 15 days to respond - that 15 days has expired. His next step if he chooses to pursue this is to pay the penalties and file a claim. He made it clear that he does not believe Appeals will give him proper consideration on any issue and will pursue if necessary through the courts.

I attempted to discuss compliance - the only information he would provide was that none of the entities currently assigned to me have employees after Dec. 2007 - his employees have all been consolidated under the Bodytech entity, using that EIN but the name had changed to SRA Services LLC. I told him that I found no current deposits for 2008 under that Bodytech number - he

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REQUESTOR: 9510-3014
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ASMC HOLDING LLC

TIN: 25-1856620

said he would have to check on this to make sure his information was correct.

He did explain the name used on our Body tech accounts for Katherine Lewis as the member. Lewis had the original business and still has other locations - however, she has nothing to do with the operation of Bodytech at Southpoint.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Thursday, July 17, 2014, 4:22 pm

REQUESTOR: 9510-3014
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ASMC HOLDING LLC

TIN: 25-1856620

ACTION DATE: 07/28/2008 SYSTEM DATE: 07/28/2008 CONTACT: OTHER CREATE ID: 22062411

GENERAL HISTORY

Per correspondence received from Steven Lynch, we still have problems with his personal liens and he wants withdrawals on the liens that were originally filed incorrectly listing him as partner. This was not unexpected and he is fully within his rights to request the withdrawal - since I don't have his personal accounts assigned to me and the original problem stemmed from this entity, I'm entering all actions for this under this account.

Began researching the liens etc but will have to continue tomorrow.

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REQUESTOR: 9510-3014
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ASMC HOLDING LLC

TIN: 25-1856620

ACTION DATE: 08/15/2008 SYSTEM DATE: 08/15/2008 CONTACT: OTHER CREATE ID: 22062411

GENERAL HISTORY

NOTE - WHEN I HELD THE MEETING WITH STEVE LYNCH ON JUNE 4, 2008 I PREPARED A LENGTHY HISTORY ENCOMPASSING ALL THE ACCOUNTS SO THAT IT COULD BE ADDED TO EACH ENTITY VIA READ IN. UNFORTUNATELY, I JUST REALIZED THAT I ADDED THIS HISTORY TWICE TO THE ASMC INVESTMENT LLC AND DIDN'T ADD IT AT ALL TO THIS CASE.

THIS FOLLOWING HISTORY IS FROM JUNE 4, 2008

This history is for the meeting held with Steven Lynch on Wed, June 4th. The meeting was held Wed morning but I had another field call that afternoon, preventing me from completing the documentation that day. The payments secured on Wed were posted that day, and letters advising of the remaining amount due were also mailed as requested on 6/4, but there was no time to complete the detailed history documentation. On Thurs/Fri. June 5/6 I was on an overnight field call to Chambersburg, so this is the first opportunity to address this history.

Steven Lynch and his assistant, Katarina Krajina attended the meeting. Lynch brought in a list of items to be addressed; primarily concerning the 9297's issued after our last meeting. We addressed each case - he provided substantial payments on some: He blamed cashflow for all non-payment.

JSBR Investment LLC:

Thursday, July 17, 2014, 4:22 pm

REQUESTOR: 9510-3014
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ASMC HOLDING LLC**TIN: 25-1856620**

He provided cashiers check for 45,134.12 to be applied to all payroll taxes for 01/200709 and some penalty and interest - remaining bal due will be made on 6/11.

He provided cashiers check for 42,444.80 to be applied to all payroll taxes for 01/200712 and some penalty and interest - remaining bal due will be made on 6/11.

He provided a cashiers check for 3159.03 to be applied to payroll taxes for 10/200712 - balance due will be paid on 6/11

He did not provide the CIS or the copies of bank records because he will be paying these in full within the week.

Per the notes he provided, this was a single member during 2007, with Steven Lynch the only member. Wages ceased in Dec 2007, but the business is still operating. As of Jan 2008, it became a multi-member, with SRA Investment LLC and SRA Investment Company the members. Steven Lynch was the only person controlling the finances - responsible for the TFRP (moot point since all taxes are now paid).

Iceoplex at Southpointe LLC:

He provided a cashiers check for 26,340.30 to be applied to payroll taxes for 01/200709, and some penalty and interest - bal due to be paid on 6/11.

He provided a cashiers check for 27,701.39 to be applied to payroll taxes for 01/200712, with bal due to be paid on 6/11

He did not provide CIS because he had already given one to the Washington group. I explained that these are only good for 1 year - his is outdated and must be completed. He is still arguing the legality of our assessments on this entity. He also did not provide the copies of the bank records - again arguing the legality. Since the taxes are paid, we no longer need the bank records for the TFRP.

As of 1/1/07 this entity was a multimember LLC, with SRA Investment LLC and SRA Investment Company the members. For 2006 and prior, it was a single member, with Southpoint Rink Associates LP as the only member.

ASMC Investment LLC:

He provided a cashiers check for 25,644.45 to be applied to payroll taxes for 01/200709, with some penalty and interest paid. The remaining amount will be paid on 6/11.

He provided a cashiers check for 30,547.93 to be applied to payroll taxes for 01/200712, with some penalty and interest paid - the bad due will be paid on

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REQUESTOR: 9510-3014
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ASMC HOLDING LLC**TIN: 25-1856620**

6/11.

He provided a cashier's check for 713.34 to be applied to 940 taxes for 200712, with balance due paid on 6/11.

He did not provide the CIS because he will be paying these in full. He also

did not provide the copies of bank records for the same reason.

This entity was always a multi member, with SRA Investment LLC and Steven Lynch the members.

Bodytech at Southpoint LLC - name changed to SRA Services LLC as of Jan 2008. Same EIN,

He provided a check for 305.31 to be applied to penalties and interest for 01/200712.

He provided a check for 675.77 to be applied to penalties and interest for 01/200709.

He provided a check for 644.38 to be applied to penalties and interest for 01/200706.

He provided a check for 693.18 to be applied to penalties and interest for 01/200703

He provided a check for 299.83, to be applied to penalties and interest for 01/200612

As stated above, this entity is now called SRA Services LLC and now employs all of the people formerly covered by all the other entities. This is now the only entity with employees.

He provided a cashier's check for 102,016.86 to fully pay the taxes due on the 01/200803 return. This return was filed but it has not been processed yet. He also provided an amended return for this period - there was an error on the first return. This amended return will be submitted for processing after the first return posts.

He did not provide the CIS or copies of checks because all taxes are now paid for this entity.

This was always a multimember entity - the current members are SRA Investment LLC and SRA Investment Company. The former members were Steven Lynch and Kadee Lewis

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REQUESTOR: 9510-3014
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ASMC HOLDING LLC**TIN: 25-1856620**

With the payments received on Wed, June 4, all payroll taxes should now be paid, - no additional TFRP is required. Lynch requested I provide him with updated payoff figures completed to June 11, and he will provide payment. Letters advising him of the balanced due were sent to him on June 4 as requested.

We discussed my request for copies of the ban records for ASMC Holding - he told me refused to provide any of these records because I was in violation of the court order attempting to collect this money. I explained to him that I wasn't requesting this information to enforce collection against this entity - I'm fully aware of the court order. I was requesting this information to pursue a possible alter-ego against this entity since all the payments made last year were from one bank account titled in the name of Alder Street Management Co. I think this surprised him and he agreed that he could see how this would appear. However, since all the taxes are being paid, this should no longer be an issue.

We also discussed the prior concerns for his liens etc - I explained that the lien unit was correcting the liens and his name should be removed shortly. In addition, per my discussion with Julia Wahl, we will be issuing a withdrawal of the liens filed for his TFRP assessments. I explained that, although I can't be sure that every penny has been paid (once the credits post to the correct entities we will know for sure), we are going to issue a withdrawal of the liens now. I will be requesting this within the next week, although Advisory will have to process this so I can't give him a time frame.

Thursday, July 17, 2014, 4:22 pm

REQUESTOR: 9510-3014
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ASMC HOLDING LLC

TIN: 25-1856620

ACTION DATE: 03/19/2009 SYSTEM DATE: 03/19/2009 CONTACT: OTHER CREATE ID: 22062411

GENERAL HISTORY

The manager spoke to Lynch yesterday and concurred with my enforcement action against all entities - as a result, Lynch faxed Form 9423 for the CAP Appeal - this particular CAP appeal specifically relates to the Southpointe Rink Associates liabilities. Per the 9423, he is claiming that our denial of an installment agreement is arbitrary and capricious. The manager noted in her history that no amount was ever offered for the agreement and therefore didn't need to be addressed as a formal request for IA. She also advised him that we would only consider a request if he was current (he admitted he is not) and the agreement would have to include all entities, requiring a withdrawal of any CDP requests currently being considered.

I received a voice mail message yesterday from Lynch - he stated he had faxed the CAP request but thought we could work this out without going to Appeals - since he is not making any serious effort to resolve the back issues, and is running up substantial new liabilities for SRA Services LLC, I will not agree to any resolution other than full payment or enforcement action.

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REQUESTOR: 9510-3014
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ASMC HOLDING LLC

TIN: 25-1856620

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

ACTION DATE: 03/27/2009 SYSTEM DATE: 03/27/2009 CONTACT: PHONE CREATE ID: 22062411

GENERAL HISTORY

Received phone call from Steven lynch this morning.

Discussed the appointment letter for April 2 - he will appear as requested.

Discussed the levies issued by manager on SRA - Lynch filed a CDP directly with the service center on the new periods - he filed it with them because they sent him the notice. As a result, he wanted to point out that the levies issued by Kathleen Eisenbart were inappropriate. I explained that the law had changed, allowing for the issuance of levies on new periods if there had been a CDP filed in the past 2 years - he was unaware of this law change. Luckily, I anticipated the CDP filing with the service center and their probably delay in processing it and continued with the DETL process rather than issuing the levies myself. These levies will stand.

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REQUESTOR: 9510-3014
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ASMC HOLDING LLC**TIN: 25-1856620**

He explained that his intention was to pay all of the liabilities and get current - I explained that I had heard this before, and that he had made absolutely no attempt to get current and stay current. Not only did he not make any deposits during the 200806, 200809, 200812 or 200903 periods, he didn't pay any of the amounts when he received the notices.

We discussed his conversation with my manager concerning the CAP and the request for IA - he said that the manager had referred him back to me. I explained that what she meant was that, if he was current and I felt an IA should be considered, that I would be the person handling the request - he is not current and there is no consideration to be given to the IA - I referred his case to Appeals.

We discussed the purpose of the meeting next week if Appeals was handing all of the SRA accounts now - since I must address the TFRP and can still levy on the SRA accounts even if the CDP is in effect I'm still considering these as collection accounts. We will need to secure the CIS as well as the 4180 (I also intend to deliver the 903 letter). This does raise the issue however, on what actions other than issuing DETL levies we are permitted to take on DETL periods if Appeals is involved. That is not addressed in any of the memos we have received on this new process.

We discussed what it would take for me to consider him current. I explained that, considering his past history of non compliance, it would be more than him making one tax deposit on the current payroll - it would have to be demonstrated over a period of time.

We discussed the Iceoplex 12153 - I explained that Iceoplex did not qualify for a CDP because Iceoplex didn't owe the taxes for the periods in question. Lynch questioned why he had received notices recently in that name if Iceoplex did not owe the money - again, this is due to how the assessments are listed on the computer, but Southpointe Rink owes for those particular periods and Southpoint Rink already had the CDP. Per Lynch, he is going to pay these assessments and then file a claim for refund and take the case to court. That is his right.

Once again, most of the conversation was geared to how he was cooperating and would be resolving these issues, but his actions don't support this.

Finally, we discussed the problems with the previous lien withdrawals and the fact that they still haven't been corrected. I told him that I was aware of his meeting with Julia Wahl and that she and I discussed the best way to handle this. I assured him that she had taken the necessary steps to try to resolve.

[REDACTED]

Thursday, July 17, 2014, 4:22 pm

REQUESTOR: 9510-3014
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ASMC HOLDING LLC

TIN: 25-1856620

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

ACTION DATE: 04/02/2009 SYSTEM DATE: 04/03/2009 CONTACT: OFFICE CREATE ID: 22062411

GENERAL HISTORY

Documenting my meeting yesterday with Steven Lynch.

First, we discussed the SRA Services LLC issues. I hand delivered the L903 (the acting manager had previously mailed the letter, but the IRM requires hand delivery). We discussed the necessity for current timely deposits, and the ramifications if he doesn't - monthly filing and special deposits, possible criminal prosecution. He will comply. He has a PIN for EFTPS but there was a problem - he may have to re-request another one. If that is the case, he must make his deposits via coupon. He pays every Friday, so the deposit is due the following Wed, and he must provide proof to me that the deposit was made.

Thursday, July 17, 2014, 4:22 pm

REQUESTOR: 9510-3014
ARCHIVE HISTORY TRANSCRIPT
HISTORY INFORMATION

Name: ASMC HOLDING LLC**TIN: 25-1856620**

Lynch is currently trying to secure financing to pay off all of the liabilities for all entities. Due to the national banking problems, he has been unable to do this, but is hopeful that he will be able to do this now that the TARP money is out there. My lien on Southpointe Rink Associates is causing the problems because Southpointe Rink owns the real estate - he can't borrow unless the resolution of that lien is addressed. He expects the refinancing to be completed by the end of May.

We discussed the equity in the building - his outstanding mortgage is still 4 million - but he estimates the value of the building to be 10 million. That may be optimistic in this economy, but he feels strongly that there is substantial equity.

We discussed the TFRP for SRA Services LLC, and prepared the 4180. Per Steven Lynch, he is the only person controlling the finances, and he directs all payments - however, he does not sign the checks. His employees, Drew Mutschler and Dennis Allison sign the checks - at his direction.

As requested, he provided copies of the bank records, checks and the signature card for the TFRP.

We discussed the TFRP process for SRA Services LLC - he was concerned that another lien right now against him personally would cause problems with the new financing. I explained the TFRP process - he will receive the 1153 and 2751 and be given 60 days to appeal, so this is not something that will generate a lien immediately. If he appeals, then the assessment is not made until the appeal is resolved. If he does not appeal, then the normal time frame for the assessment is several weeks. He was worried that the lien would be filed without any warning. I assured him that no lien would be filed until he was given at least the first notice of the assessment.

We discussed the financial status of SRA Services LLC - I did not complete the CIS because there is nothing to complete. SRA Services provides labor to all of his other entities. There are no assets, and the income is basically what his other entities pay SRA for the labor. He supplies the labor, issues an invoice to the other entities, and they pay the amount to reimburse the costs. Note - the IRM still has not addressed field collection activity other than the DETL when the taxpayer has filed a CDP. My position is that I will monitor the current compliance and pursue the monthly filing issue if he doesn't remain current - and issue more DETL levies if necessary. Other than that, his accounts can be worked by Appeals.

Much of what happens on SRA Services is going to depend on Steven's ability and willingness to get current and stay current. He understands this. Any enforcement action would either be against the bank account or by levying his other entities - neither of these is likely to produce substantial results without effort. I was quite clear - I will allow him time to do the refinancing (for lack of a better way to resolve), but if he fails to make

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Name: ASMC HOLDING LLC**TIN: 25-1856620**

his deposits, I will pursue the monthly filing.

We then discussed Southpointe Rink Associates - he said that Appeals had told him that they wouldn't consider his CAP because he hadn't proposed an actual agreement. I explained that we were considering his request to be an appeal based on the proposed levy, and that we had the ability to deny any IA request based on him continuing non-compliance. We then discussed the possibility of a valid agreement. Lynch correctly pointed out that, if we were willing to enter into a 12 month agreement (again hopefully receiving full payment when the refinancing was completed) we would receive money now that we would not be able to get until we took action against the real estate, since that is the only asset of Southpointe Rink Associates LP. He would argue any seizure action based on his continuing belief that Southpointe Rink as the single member of Iceoplex, was not really liable for the Iceoplex liabilities. I explained that, because of this conflict, I would recommend foreclosure of our lien in Federal Court. This would take time and be costly, but it could be done.

[REDACTED]

[REDACTED]

[REDACTED]

We agreed to the following concerning Southpointe Rink - he will submit a formal request for IA by April 13. If it appears reasonable I will recommend the IA to the manager - any acceptance of the agreement is subject to her approval and Lynch will be notified if she doesn't approve. He understands that he does not have an agreement unless the manager approves the IA.